UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK		
SECURITIES AND EXCHANGE COMMISSION,	X :	
Plaintiff,	:	
vs.  SIMPSON CAPITAL MANAGEMENT, INC., ROBERT A. SIMPSON, and JOHN C. DOWLING,  Defendants.	: : :	CIVIL ACTION No. 07 cv 6072 (JGK) ECF CASE NOTICE OF APPEARANCE
	:	
To the Clerk of this court and all parties of record	X d:	

Please enter my appearance as counsel in this case for John C. Dowling. I certify that I am admitted to practice in this Court.

Dated: September 19, 2007 New York, New York

Respectfully submitted,

Charles E. Clayman (CC 0346)

Clayman & Rosenberg 305 Madison Avenue

New York, NY 10165

Phone: (212) 922-1080 Fax: (212) 949-8255